

# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [www.nccpaboard.gov](http://www.nccpaboard.gov) • No. 12-2013

### Important December Deadlines

In November, the Board notified the administrative office of all registered CPA firms that each firm must renew its registration and provide peer review compliance information (if applicable) online through the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), by December 31, 2013.

The link for the renewal is on the right-hand side of the home page under the heading, "How Do I."

For additional information regarding the online firm renewal/peer review compliance process, please see the November issue of the *Activity Review*.

If a CPA firm fails to comply with any part of 21 NCAC 08J, *Renewals and Registrations*, or 21 NCAC 08M, *Peer Review Program*, the Board may take disciplinary action against the CPA firm's members as specified in 21 NCAC 08J. 0111 and 21 NCAC 08M. 0106.

Such action may include a civil penalty assessed against each CPA firm member's CPA certificate.

In addition, December 31, 2013, is the date by which active CPAs must complete the annual CPE requirement to be eligible for certificate renewal for the 2014-2015 license year.

All active licensees must complete a two-hour regulatory or behavioral ethics course offered by a sponsor registered with this Board or listed on the National Registry of CPE Sponsors ([www.learningmarket.org](http://www.learningmarket.org)) that is maintained by the National Association of State Boards of Accountancy (NASBA).

A non-resident licensee may satisfy the ethics CPE requirement by completing the ethics requirement in the jurisdiction in which he or she is licensed *and* works or resides.

If there is no ethics CPE requirement in the jurisdiction in which the individual is licensed *and* resides or works, he or she must complete a course that meets the Board's criteria for ethics CPE courses.

For specific information on the annual CPE requirement, please review 21 NCAC 08G, *Continuing Professional Education (CPE)*.

If a CPA fails to complete the CPE requirement on or before December 31, 2013, but completes the required CPE by June 30, 2014, the Board may issue a Letter of Warning to the licensee for the first such failure within a five (5) calendar year period.

For the second such failure within a five (5) calendar year period, the Board may deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J. 0106.

If you have questions about firm renewal, peer review compliance, or the CPE requirement, please contact Cammie Emery by email at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov) or by phone at (919) 733-1423. You may also contact Buck Winslow by email at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov) or by phone at (919) 733-1421.

### New NC-4 Required

As a result of the recent tax reform package which is effective for taxable years beginning on or after January 1, 2014, taxpayers may no longer claim a personal exemption for themselves, their spouse, children, or any other qualifying dependents.

Additionally, many deductions and tax credits that impact North Carolina withholding tax are no longer available for tax years beginning on or after January 1, 2014.

As a result of this Act, every employer must have all employees provide a new Employee's Withholding Allowance Certificate, either Form NC-4 EZ or Form NC-4.

The new form must be completed by the employee and provided to the employer so the correct amount of State income tax is withheld for any payment periods beginning on or after January 1, 2014.

For more information, review the information on the NC Department of Revenue website, [www.dornc.com](http://www.dornc.com).

### In This Issue

2014 Board Calendar.....	7
Certificates Issued.....	6
Disciplinary Actions.....	2
In Memoriam:	
Reverend JC Harris, Jr. ....	3
Reclassifications.....	4

# Disciplinary Actions

**James E. Avent, Jr., #16850**  
**James E. Avent, Jr., CPA**  
**Greensboro, NC 09/23/2013**

*THIS CAUSE*, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondents stipulate to the following:

1. Respondent James E. Avent, Jr. (hereinafter "Respondent Avent") is the holder of North Carolina certificate number 16850 as a Certified Public Accountant.

2. Respondent James E. Avent, Jr., CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Respondent Avent is the sole owner of Respondent Firm and has been individually responsible for the conduct of Respondent Firm.

3. In September of 2011, the Internal Revenue Service ("IRS") filed tax liens against Respondents for failure to insure payment of 940 and 941 taxes totaling \$14,285.01. Respondents had timely filed all 940 and 941 tax forms, but had not paid all taxes due in full at the time of filing.

4. By April 23, 2012, Respondents paid all of the delinquent taxes. All tax liens were released on May 11, 2012.

5. Respondents wish to resolve these matters by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondents are subject to the provisions of Chapter 93 of the

North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0203(a), and .0207.

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondents' consent to this order, Respondents are subject to the discipline set forth below.

*BASED ON THE FOREGOING* and in lieu of further proceedings, the Board and Respondents agree to the following Order:

1. Respondent Avent voluntarily surrenders his North Carolina CPA certificate without the ability to apply for reissuance, reinstatement, or modification of discipline. As such, Respondent Avent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State whether through CPA mobility provisions or substantial equivalency practice privileges or in any other manner.

2. Respondent Firm, James E. Avent, Jr., CPA, voluntarily surrenders its firm registration.

3. Respondents waive any rights, privileges, or protections that may be afforded by 21 NCAC 08J .0106, 08I .0104, or N.C. Gen. Stat. §93-10.

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**Michael H. Lippman, #13596**  
**Potomac, MD 09/23/2013**

*THIS CAUSE*, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following Findings of Fact:

1. Michael Lippman ("Respondent") is the holder of North Carolina certificate number 13596 as a Certified Public Accountant.

2. Beginning in 1998, Respondent was the National Partner in Charge of Na-

tional Tax Services for KPMG. One of the groups under Respondent's authority was the Washington National Tax Practice ("WNT").

3. For the time period from about 1996 through 2002, KPMG developed, implemented, and marketed certain tax shelters including KPMG's Foreign Leveraged Investment Program ("FLIP"), Bond Linked Issue Premium Structure ("BLIPS"), Offshore Portfolio Investment Strategy ("OPIS"), and Short Option Strategy ("SOS"), as well as other variants on those programs (hereinafter the "Tax Shelters").

4. KPMG marketed its Tax Shelters to residents in the State of North Carolina and implemented some of those Tax Shelters on behalf of its North Carolina clients.

5. On February 14, 2012, KPMG entered into a Consent Order with the Board regarding the Tax Shelters. The Consent Order imposed sanctions on KPMG based upon the actions of certain of its former partners and employees in developing, marketing and implementing of the Tax Shelters.

6. Although Respondent did not develop, market or implement the Tax Shelters, certain partners within WNT were involved in developing the Tax Shelters.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

*BASED UPON THE FOREGOING FINDINGS*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes ("Accountancy Act") and Title 21, Chapter 08 of the North Carolina Administrative Code

including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board ("Board Rules").

2. The aforementioned actions by members of KPMG's Washington National Tax Practice constitute violations of 21 NCAC 08N .0201, .0202(a), .0203(a) and .0212(2). Those violations are attributable to Respondent by virtue of 21 NCAC 08N .0103, which makes Respondent responsible for assuring compliance by anyone who is his partner or who is supervised by him.

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

*BASED ON THE FOREGOING* and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Michael Lippman, is suspended for five years. That suspension is stayed. The stay may be lifted in the event the Board proves Respondent has violated any provision of the Accountancy Act or Board Rules.

2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.

3. Respondent shall reimburse the Board for the administrative costs incurred by the Board in its investigation of this matter. Those administrative costs must be remitted to the Board with this signed Order.

**James R. Hovis, Jr., #17242**  
**Dallas, NC 09/23/2013**

*THIS CAUSE*, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. James R. Hovis, Jr., (hereinafter "Respondent") is the holder of North Carolina certificate number 17242 as a Certified Public Accountant.

2. At all times relevant, Respondent was an owner of James R. Hovis, Jr. Certified

Public Accountant, PLLC (hereinafter "Firm"), and was responsible for the Firm's operations, including the Firm's payroll tax deposits and retirement accounts.

3. The Firm offered to certain employees a retirement plan with an employer match (hereinafter "Retirement Plan"). For a period of time, Respondent failed to transfer his employees' deferred compensation into the Retirement Plan.

4. Respondent failed to timely remit 941 payments for some of the quarters between March 2006 and September 2010.

5. Respondent also failed to timely file the Firm's quarterly 941 returns at least once.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCAC 08N .0201, .0203, and .0207.

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

*BASED ON THE FOREGOING* and in lieu of further proceedings, the Board and Respondent agree to the following Order:

**Hovis**

*continued on page 4*

## **In Memoriam: Rev. JC Harris, Jr.**

Reverend Jordan Clifton ("JC") Harris, Jr., 81, a former member of the North Carolina State Board of CPA Examiners, died November 9, 2013.

A public member of the Board from 2003 to 2012, Harris served as Secretary-Treasurer of the Board and as a member of the Executive Committee, the Personnel Committee, the Professional Standards Committee, and the Professional Education & Applications Committee.

Reverend Harris was the pastor of the First Baptist Church (Garfield Street) of Statesville since 1962.

He was a strong proponent of community service; he dedicated a significant amount of time to organizations such as the North Carolina Chaplaincy Service; the General Baptist State Convention of North Carolina, Inc.; Legal Services of North Carolina, Inc.; the NAACP; and the Statesville Housing Authority.

Harris was a well-known civil rights champion and his ardent activism and extensive community service prompted Shaw University to present Harris with an honorary Doctorate of Divinity in 1975.

He is survived by his current wife, Janet Leigh Lackey Harris, two daughters, four grandchildren, three great-grandchildren, four brothers, and four sisters.

## **Board Office Closed**

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

**December 24-26, 2013**

Christmas

**January 1, 2014**

New Year's Day

**January 20, 2014**

Dr. Martin Luther King, Jr., Day



## Reclassifications

### Reinstatements

11/18/13	Deborah McQuitter Ally, #18620	Gastonia, NC
11/18/13	Susan Denise Balk, #33334	Charlotte, NC
11/18/13	Beverly Carroll Eckard, #32700	Summerfield, NC
11/18/13	James Gallatin Mackey, III, #22187	Charlotte, NC
11/18/13	Gina Eastridge Reynolds #32540	Chapel Hill, NC
11/18/13	Sandra Blanks Simpson, #15151	Holly Springs, NC
11/18/13	Elizabeth Ann Staker, #24297	Cary, NC
11/18/13	David Neal Stoessel, #12468	Matthews, NC

### Reissuance

11/18/13	Brenda Love Armstrong, #20155	Concord, NC
11/18/13	Emma Kaye Atkinson, #28072	Beulaville, NC
11/18/13	Jamesine Marsden Killorin, #33874	Burlington, NC
11/18/13	Robert Anthony LaTourette, #36251	Charlotte, NC

### Retired

Retired, when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(32)].

11/18/13	Robert Lee Everhart, #9873	Winston-Salem, NC
11/18/13	John Cameron Hunt, Jr., #7560	Greensboro, NC
11/18/13	William Marshall Lambert, #14316	Durham, NC
11/18/13	Cynthia S. Marcelais, #14810	Sanford, NC
11/18/13	Jean Harper Scovil, #13573	Raleigh, NC
11/18/13	Thomas P. Washburn, #7991	Raleigh, NC

### Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(20)].

10/29/13	Yingna Su, #33653	Waxhaw, NC
11/05/13	Edward Wadsworth Trott, #3420	Stamford, CT
11/06/13	Sharon Braswell, #13087	Advance, NC
11/08/13	James William Roland, #31354	Williamsville, NY
11/08/13	William Leonard Traurig, #30002	Raleigh, NC
11/12/13	Dorrene S. Kline, #31321	Palmyra, PA
11/13/13	Gale Haney Duarte, #26920	Waxhaw, NC
11/13/13	Dan Overby Holder, Jr., #29670	Greensboro, NC
11/13/13	Susan Bucko Wilson, #8808	High Point, NC
11/15/13	William Hugh Stanton, #11566	Richmond, NC

**Hovis** continued from page 3

1. Respondent's CPA certificate shall be suspended for two (2) years; however, said suspension shall be stayed. If the Respondent fails to timely comply with any and all terms of this Order, the stay of the suspension referenced shall be lifted.

2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.

3. Respondent shall reimburse the Board seven thousand five hundred dollars (\$7,500.00) for the administrative costs incurred by the Board in its investigation of this matter. Those costs must be remitted to the Board no later than six (6) months from the date this Order is approved by the Board.

4. Respondent must provide the Board, over the next two (2) years, with proof that the quarterly payroll obligations for the Firm have been timely filed and paid.

**William T. Lovette, III, #30505**  
**Greensboro, NC 10/21/2013**

*THIS CAUSE*, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. William T. Lovette, III (hereinafter "Respondent"), is the holder of North Carolina certificate number 30505 as a Certified Public Accountant.

2. Prior to submitting his initial exam application on August 1, 2000, Respondent had been charged and convicted on a number of misdemeanor charges. He failed to disclose any of those charges or convictions on his initial exam application.

3. Respondent failed to disclose any charges or convictions on his re-exam applications filed on March 2, 2001, and March 3, 2003.

4. On his application for licensure submitted to the Board on September 12, 2003, Respondent failed to report those charges and convictions, and additional charges.

5. Subsequent to licensure, Respondent was charged and convicted of four (4) additional misdemeanors. He did not make any disclosures of these four (4) additional misdemeanors in his renewals for 2007, 2010, and 2013.

6. Many of the charges and convictions arose from the Respondent's repeated drinking and driving.

7. Respondent has admitted that he suffers from the disease of alcoholism and is currently seeking treatment.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201(a), .0202(a), .0202(b)(3), .0203 and .0208.

3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

*BASED ON THE FOREGOING* and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, William T. Lovette, III, is suspended for five years. That suspension is stayed. The stay will be lifted in the event that Respondent violates any provision of this Order, subject to the Respondent's

opportunity to show cause why the stay should not be lifted.

2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.

3. Respondent shall actively participate in a substance abuse rehabilitation program, such as Alcoholics Anonymous, and provide the Board, on a quarterly basis, with proof from the drug rehabilitation program of Respondent's active attendance or participation in that program.

4. Respondent shall obtain and provide proof, on a quarterly basis, from a substance testing provider that Respondent has received a clean report from the provider. The testing must be for drugs and alcohol. The provider must be pre-approved by Board staff and the Board staff will randomly request a drug test from the Respondent during the term of the stayed suspension. The Respondent must comply by providing a clean report from the provider within seven (7) days of the request. All testing is at the Respondent's cost.

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**Albert Jack Jacobson, #934  
Greensboro, NC 08/19/2013**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Albert Jack Jacobson (hereinafter "Mr. Jacobson") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Jacobson failed to timely file the annual firm registration for Albert J. Jacobson, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Mr. Jacobson subsequently renewed his firm registration, which was received by the Board on February 11, 2013, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Jacobson's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Mr. Jacobson has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Jacobson's payment as full resolution of the aforementioned rules violation.

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**Ellen M. McMillan, #18875  
Jacksonville, NC 08/19/2013**

*THIS MATTER* having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Ellen M. McMillan (hereinafter "Ms. McMillan") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. McMillan failed to timely file the annual firm registration for Ellen M. McMillan, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Ms. McMillan subsequently renewed her firm registration, which was received by the Board on February 26, 2013, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Ms. McMillan's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.

5. Ms. McMillan has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. McMillan's payment as full resolution of the aforementioned rules violation.

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# Certificates Issued

At its November 18, 2013, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

David William Almonte  
Abdullah M. Alnwairi  
Kari Ann Barrack  
Peter Constantine Bitounis  
Joshua Michael Boos  
Albert Michael Boulus  
Michael Brandon Branscome  
Teare Monic Brewington  
Steven Douglas Bruno  
David Lee Bublick  
William Edward Callis, III  
Ryan Patrick William Chadwell  
Andrew Robert Chaney  
Stacey Lynn Chicelli  
Joseph Coco  
Brady Lee Combs  
Elizabeth Anne Daniel  
Jonathan Burnette Dean  
Grant Matthews Dover  
Brandi Overstreet Dupuis  
Joseph Daniel Egbers  
Suzanne Dunlow Evans  
Jeffery Alan Frick  
Sean B. Gallagher  
Matthew Addison Godfrey  
Philip Charles Gooding  
Graig Sean Harr  
Sarah Elyse Head  
Jeremy Brian Helms  
Robin Denise Hewett  
Elise Marilei Hobbs  
Thomas North Howard  
Daniel Reed Hudson  
Anna Carr Ivey  
Jordan Vassar McRae Jernigan  
Nicole Denise Jones  
David Lee Joyner  
David Frank Kame  
Kathy Elizabeth King  
Pieter Volkert Kreuk

Ka Ying Li  
Tyler Oliver Lindsey  
Justin Patrick Linville  
Richard Thomas Livingston  
Xingjie Lu  
Matthew James Lynch  
Fahad Nabeel Majeed  
Alan Charles McBrayer  
Matthew Patrick McDowell  
Dawn Porter Messinger  
Tanya Rae Miller  
Maaike Gabrielle Mulders  
Aastha Jitendriya Naik  
Elliot Bradford Nickles  
Rihen Alberto Nieto  
Carroll Dean Oglesby, III  
Lida Taylor Pace  
Jennifer Blane Parker  
Amanda Stone Patterson  
Nathan Bill Phillips  
Rebekah Armistead Poirier  
Benjamin Gregg Pokorney  
Jessica Dawn Propps  
Jared Daniel Reynolds  
Kathryn Wallick Riedl  
Jonathan Chapman Riley  
Stephanie Ward Rose  
John Howard Ross, III  
Christopher Ryan Schaffer  
Sara Renee Shelp  
Jeremy Robert Shreve  
Sydney Lauren Smith  
Matthew Edwin Spain  
James Leland Spangler  
Noel Matthew Swartz  
Pamela Jetton Taylor  
Robert Thomas Taylor  
Samone Latrice Thomas  
Edward Lawrence Thompson, III  
Heather Anne Upham

James Maxwell Van Dorn  
Timothy Francis Wade  
Morgan Leigh Wallace  
Cong Wang  
Amanda Carrie Bruce Warren  
Joel Nathan White  
Michael David Wilson  
Margaret Lankford Winn  
Jonathan David Wood  
Simon Ho-On Wu  
Richard Daren Yan  
Matthew Yap  
Joanne Zach

## Comments or Questions about the *Activity Review*

Do you have a comment or question about information published in the *Activity Review*? The Board welcomes your comments and suggestions. Contact us by email at [lhearne@nccpaboard.gov](mailto:lhearne@nccpaboard.gov).

## Check Your CPE Carry-Forward Online

Not sure how many carryforward CPE hours you have? You can find out with a quick visit to the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov).

To verify your hours, use the "Licensee Search" function of the website to search for yourself using your name or certificate number.

After your record is displayed, click on the "details" link. The number of CPE carryforward hours will be displayed below your address and telephone number.

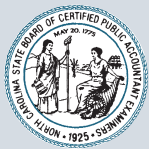
If there is a discrepancy in the number of carryforward hours, please contact Cammie Emery at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov) so that the hours can be verified and if necessary, adjusted.

# 2014 Board Calendar

*(dates and locations subject to change)*

January 1	-	Office Closed - New Year's Day
January 20	-	Office Closed - Dr. Martin Luther King, Jr., Day
January 27	-	Board Meeting - Raleigh
January 31	-	Final Deadline for Firm Renewal & Peer Review Compliance Info
February 24	-	Board Meeting - Raleigh
March	-	Online Certificate Renewal Available
March 19	-	Board Meeting - Raleigh
April 18	-	Office Closed - Good Friday
April 22	-	Board Meeting - Raleigh
May 22	-	Board Meeting - Raleigh
May 26	-	Office Closed - Memorial Day
June 19	-	Board Meeting - Greensboro
June 30	-	Certificate Renewal Deadline
July 4	-	Office Closed - Independence Day
July 21	-	Board Meeting - Raleigh
July 31	-	Final Certificate Renewal Deadline
August 25	-	Board Meeting - Raleigh
September 1	-	Office Closed - Labor Day
September 19	-	CPA Day of Service
September 22	-	Board Meeting - Raleigh
October 23	-	Board Meeting - Raleigh
November	-	Online Firm Renewal/Peer Review Compliance Available
November 11	-	Office Closed - Veterans' Day
November 17	-	Board Meeting - Raleigh
November 27-28	-	Office Closed - Thanksgiving
December 15	-	Board Meeting - Raleigh
December 24-26	-	Office Closed - Christmas
December 31	-	Firm Renewal/Peer Review Compliance Info Due





## State Board of CPA Examiners

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Permit No. 821

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## Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605  
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.